

Exhibit 23

**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
BROWNSVILLE DIVISION**

STATE OF TEXAS, <i>et al.</i> ,)	
)	
Plaintiffs,)	
)	
v.)	Case No. 1:18-CV-68
)	
UNITED STATES OF AMERICA, <i>et al.</i> ,)	
)	
Defendants,)	
)	
KARLA PEREZ, <i>et al.</i> ,)	
)	
Defendant-Intervenors,)	
and)	
)	
STATE OF NEW JERSEY,)	
)	
Proposed Defendant-Intervenor.)	

DECLARATION OF MEG WIEHE AND MISHA HILL

We, Meg Wiehe, and Misha Hill declare as follows:

1. We are tax policy experts working for the Institute on Taxation and Economic Policy (ITEP). ITEP is a non-profit, nonpartisan research organization that provides in-depth analyses on the effects of federal, state, and local tax policies. ITEP's mission is to ensure the nation has a fair and sustainable tax system that raises enough revenue to fund our common priorities, including education, health care, infrastructure and public safety. ITEP researchers use a tax incidence model to produce distributional and revenue analyses of current tax systems and proposed changes at the federal, state, and local level.
 - a. Meg Wiehe is the Deputy Director of ITEP. She has worked with ITEP since 2010. Meg is nationally recognized expert on state and local taxation. She studies, writes and provides commentary and insight to a wide range of audiences on historical and current trends in state tax and budget policy. In particular, her analyses focus both on how tax and budget policies affect low- and moderate-income families as well as the intersection of fiscal policies and state and local

governments' ability to fund basic public priorities, including education, infrastructure and health care. Meg has conducted hundreds of revenue and distributional analyses of proposed tax changes in more than 40 states using ITEP's microsimulation tax model. She also is a lead author of ITEP's flagship report, *Who Pays? A Distributional Analysis of the Tax Systems in All Fifty States*. Meg holds a Master of Public Administration from the Maxwell School at Syracuse University and a Bachelor of Arts in Anthropology from the University of Virginia.

- b. Misha Hill has been a State Policy Fellow at ITEP since 2016. Misha's work with ITEP has focused, in part, on supporting research and analysis of taxes paid by undocumented immigrants. She is a co-author of ITEP's first report examining the tax contributions of young undocumented immigrants and helped develop the methodology. She has updated analyses and reports on taxes paid by all undocumented immigrants. She has authored half a dozen blog posts related to taxes paid by undocumented immigrants and given Spanish-language press interviews presenting the findings. She holds a Master of Public Policy from The George Washington University and Bachelor of Arts in Hispanic Studies from the University of Pennsylvania.
2. According to U.S. Citizenship and Immigration Services (USCIS), the agency that administers Deferred Action for Childhood Arrivals (DACA), as of January 31, 2018 over 680,000 young people who were brought to the United States as children without documentation are currently enrolled in DACA.¹ The Migration Policy Institute, a non-profit, non-partisan think tank that analyzes the movement of people worldwide,

¹ U.S. Citizenship and Immigration Services, "Deferred Action for Childhood Arrivals (DACA) as of Jan. 31, 2018." Available at: https://www.uscis.gov/sites/default/files/USCIS/Resources/Reports%20and%20Studies/Immigration%20Forms%20Data/All%20Form%20Types/DACA/DACA_Population_Data_Jan_31_2018.pdf

estimates an additional 643,000 individuals are eligible for DACA but not currently enrolled.²

3. We used the above estimates of the current population receiving and eligible for but not receiving Deferred Action for Childhood Arrivals (DACA) in each state to estimate the annual aggregate state and local tax contributions of the DACA-eligible population.
4. Young undocumented immigrants eligible for or enrolled in DACA, like all people living and working in the U.S., pay state and local income, property, sales, and excise taxes. We estimate that the total DACA-eligible population contributes more than \$1.7 billion annually in state and local taxes. \$1.2 billion of that is from the population currently enrolled in DACA. The following assumptions were made to calculate the sales and excise, income, and property taxes of the DACA-eligible population:

- a. Taxpaying units and employment status:

- i. ITEP's analysis treats each DACA-eligible immigrant who is working as a single taxpaying unit.
- ii. The employment rate of immigrants depends on legal status
- iii. 2017 national survey of 3,063 DACA recipients found that 91 percent of respondents were employed.³ DACA enrollees pay the same income taxes (in states with income taxes) as other lawfully present individuals. DACA enrollees receive a temporary social security number which allows them to file federal and state income taxes and, additionally payroll taxes are deducted from their paychecks. This declaration assume 100 percent compliance with tax laws by DACA enrollees.
- iv. The previously mentioned national survey also found that prior to obtaining DACA only 44 percent of survey respondents were employed.

² Migration Policy Institute, "Estimates of DACA-Eligible Population at U.S., State, & County Levels." Available at: <http://www.migrationpolicy.org/programs/data-hub/deferred-action-childhood-arrivals-daca-profiles#overlay-context=events>

³ "Results of Tom K. Wong, United We Dream, National Immigration Law Center, and Center for American Progress National Survey." Center for American Progress, https://cdn.americanprogress.org/content/uploads/2017/11/02125251/2017_DACA_study_economic_report_updated.pdf

Our analysis assumes that 44 percent of the population that is eligible for DACA but not currently enrolled are employed.

b. Income of DACA-eligible population

i. Immigrant wages change depending on legal status. Undocumented workers earn \$22,029 a year on average and granting DACA status increases wages by 8.5 percent, according to a 2014 report by the Center for American Progress.⁴ The average wages applied to the estimated DACA working population in ITEP's analysis are:

- \$23,901 for the DACA-eligible population working and enrolled in the program.
- \$22,029 for the DACA-eligible population working, but not enrolled in the program.

c. Estimated effective tax rates (taxes as share of income) for sales, income, and property taxes paid by DACA-eligible population in each state.

i. ITEP's microsimulation computer model is a sophisticated program that applies the state and local tax laws in each state (including sales, excise, income, and property tax laws) to a statistically valid database of tax returns to generate estimates of the effective tax rates paid by taxpayers at various income levels under state and local tax law in place as of December 31, 2014. In January of 2015, ITEP released the 5th edition of *Who Pays?* which estimates the effect of the state and local tax laws as of January 2015 on taxpayers at 2012 income levels.⁵ To estimate effective tax rates for the DACA-eligible population we applied effective tax rates calculated in the 2015 *Who Pays?* report to the DACA-eligible population.

d. We estimate that the DACA-eligible population contributes \$287 million in state and local income taxes annually.

⁴ Oakford, Patrick. "Administrative Action on Immigration Reform." Center for American Program, September 2014.

<https://www.americanprogress.org/issues/immigration/reports/2014/09/04/96177/administrative-action-on-immigration-reform/>

⁵ Davis, Carl, et al. "Who Pays? A Distributional Analysis of the Tax Systems in All 50 States, 5th ed.," Institute on Taxation and Economic Policy, Jan. 2015, www.whopays.org.

- i. Eligible immigrants enrolled in DACA are required to pay personal income taxes using a temporary social security number. Thus, this study assumes the 682,00 DACA-enrolled workers are fully complying with state personal income taxes. Personal income tax effective rates in each state were applied accordingly. Various studies have estimated between 50 and 75 percent of undocumented immigrants currently pay personal income taxes predominantly using Individual Tax Identification (ITIN) numbers or with false social security numbers.⁶ This analysis assumes a 50 percent compliance rate for DACA-eligible immigrants who are not enrolled and applies 50 percent compliance if DACA protections are lost. Personal income tax effective rates in each state were applied to 50 percent of the estimated income.
 - ii. Enrolled DACA recipients are eligible to receive the federal Earned Income Tax Credit (EITC) and the state versions of the credit as well, however state EITC benefits were not included in this study for two reasons: 1) all DACA-eligible workers are treated as single taxpaying units and 2) the average income of the enrolled DACA population is above the EITC income eligibility amounts for single workers. The impact of state EITCs was also left out of the other policy options given that DACA-eligible immigrants not enrolled in the program are ineligible for the credit.
- e. We estimate the DACA-eligible population contributes \$416 million annually in state and local property taxes. The DACA-eligible population pays property taxes either directly as homeowners, or indirectly through higher rents as tenants.

⁶ See among others: Feinleib, Joel, and David Warner. "Issue Brief #1: The Impact of Immigration on Social Security and the National Economy." Social Security Advisory Board, Social Security Advisory Board, Dec. 2005, www.ssab.gov/Portals/0/OUR_WORK/REPORTS/Impact%20of%20Immigration%20on%20Social%20Security%20Brief_2005.pdf; Singer, Paula, and Linda Dodd-Major. "Identification Numbers and U.S. Government Compliance Initiatives." Tax Analysts, 20 Sept, 2004; and Cornelius, Wayne, and Jessica Lewis. Impacts of Border Enforcement on Mexican Migration: The View from Sending Communities, La Jolla, Calif.: University of California at San Diego, Center for Comparative Immigration Studies, 2007.

- i. The first step in calculating property taxes was to identify the share of DACA-eligible immigrants who are homeowners or renters in each state. This analysis used state-by-state data from the Migration Policy Institute to estimate homeownership rates for undocumented immigrants in each state.⁷ The ITEP model assumes that for renters, half of the cost of the property tax paid initially by owners of rental properties is passed through to renters.
 - f. We estimate the DACA-eligible population contributes \$1 billion annually in state and local sales and excise taxes. The DACA-eligible population, like anyone purchasing goods or services, pays consumption taxes directly at the point of sale on taxable items.
 - i. Sales and excise taxes are collected by retailers every time a purchase is made on a taxable good or service. It is reasonable to assume that DACA eligible immigrants pay sales and excise taxes at similar rates to U.S. citizens and legal immigrants with similar incomes thus the estimated rates in ITEP's *Who Pays?* for each state were applied to the various estimated DACA-eligible population incomes.
5. A useful way to compare taxes paid across income levels is the effective tax rate. This is the total of all taxes paid - income, property, and sales and excise - as a share of income. The DACA-eligible population pays an average effective tax rate of 8.3 percent.⁸ ITEP's 2015 report, *Who Pays: A Distributional Analysis of the Tax Systems in All Fifty States* found that the middle 20% of taxpayers pays on average an effective tax rate of 9.7 percent, and the top 1 percent of taxpayers pays just 7 percent of their income in taxes.⁹

⁷ Christensen Gee, et al. "Undocumented Immigrants' State and Local Tax Contributions." Institute on Taxation and Economic Policy, Mar. 2017, <http://www.itep.org/pdf/immigration2017.pdf>. See Appendix 2

⁸ Hill, Misha E. and Meg Wiehe. "State and Local Tax Contributions of Young Undocumented Immigrants", Institute on Taxation and Economic Policy, Apr. 2018, <https://itep.org/state-local-tax-contributions-of-young-undocumented-immigrants-2/>

⁹ Davis, Carl, et al. "Who Pays? A Distributional Analysis of the Tax Systems in All 50 States, 5th ed.", Institute on Taxation and Economic Policy, Jan. 2015, www.whopays.org.

This means the DACA-eligible population pays state and local taxes at a similar rate to middle income taxpayers across the country.

6. We also estimate that if DACA protections were lost the population would continue to contribute to state and local revenues, but at much lower levels. We estimate a total loss of \$693 million in state and local tax revenues.
 - a. DACA protections increase state and local tax contributions because they increase employment rates,¹⁰ increase average salaries,¹¹ and increase the share paying state personal income taxes from 50 to 100 percent.¹² Surveys of DACA recipients found that after receiving DACA protections respondents were employed at higher rates and earned higher wages. This is likely because the work authorizations and deferral from deportation provided by DACA allow recipients to better compete with legally present workers, pursue advanced degrees, and protects them from wage theft by unscrupulous employers. Thus, a loss of DACA protections would eliminate the revenue gained from the increased salaries DACA affords.
7. Every state revenue stream could be harmed by the loss of DACA protections. In New Jersey, 53,000 residents are eligible for or receiving DACA, given the previously stated assumptions, this represents a contribution \$57.2 million in state and local taxes which represents an average effective tax rate 7.9 percent. This includes \$7.7 million in state and local income tax, \$22.7 million in property tax, and \$26.6 million in sales and excise taxes. If DACA protections were lost their contributions would decrease by \$18.7 million to \$38.4 million.
8. For all the foregoing reasons, in our professional opinions rescinding DACA would reduce the state and local tax contributions of the population eligible for DACA by nearly half in New Jersey and nearly \$700 million nationally. This would hamper state and local revenues and hurt their economies.

¹⁰ See footnote 3

¹¹ See footnote 3

¹² See 4.a.3

9. Attached as **Exhibit A** hereto is a list of publications each of us has authored over the past 10 years and our CVs.
10. Neither of us has testified as an expert at trial or by deposition over the past 4 years.
11. We are each being paid \$187.50/hour for our services in connection with this litigation.

We declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct to the best of our knowledge.

Respectfully submitted,



Meg Wiehe

6/15/18
Date



Misha Hill

6/15/18
Date

EXHIBIT A

MEG WIEHE

9 2 4 Green Street, Durham, NC 27701
(617) 230-3624 • megwiehe@gmail.com

EDUCATION

Maxwell School of Syracuse University, *Masters of Public Administration*, June 2006

University of Virginia, *Bachelor of Arts, Anthropology*, May 1998. *Graduated with High Distinction*

WORK EXPERIENCE

Institute on Taxation and Economic Policy (ITEP)

Durham, NC/Washington, DC

Deputy Director (2016-present); State Tax Policy Director (2010-2016)

- Responsible for planning, managing, and implementing ITEP's state and federal tax policy programmatic work. This includes setting organizational goals and priorities, tracking policy developments in all 50 states and the federal level, ensuring ITEP is informing and influencing key tax debates, and building and maintaining key partnerships.
- Serve as a spokesperson for ITEP through media interviews, presentations, and meetings with policymakers and funders.
- Along with Executive Director, oversee ITEP's fundraising program including grant proposal and report writing, maintaining relationships with funders, and cultivating new donors.
- Directly manage and support six staff members.
- Authored numerous ITEP reports on topics including tax credits for workers and families, documenting the taxes paid by undocumented immigrants, closing tax loopholes, promoting progressive revenue raising options, and comprehensive state and local tax reform. Co-author on ITEP's flagship report, *Who Pays? A Distributional Analysis of the Tax Systems in All Fifty States*.

North Carolina Justice Center

Raleigh, NC

Senior Policy Analyst/Outreach Director; NC Budget and Tax Center (2006-2010)

- Promoted progressive fiscal policy through coalition building, media outreach, lobbying, and public presentations
- Conducted research and wrote publications on state and local fiscal and economic policy
- Co-coordinator of statewide revenue coalition, Together NC, and led successful campaign to enact a state Earned Income Tax Credit in 2007

Boston Museum Project

Boston, MA

Special Projects Coordinator/Project Coordinator (2002-2005)

- Coordinated development operation laying ground work for \$180 million capital campaign through prospect research, donor cultivation, and special events
- Led political and communications strategy including securing a site for project, producing newsletter, managing website content, and regular correspondence with project constituents
- Supervised two staff, conducted weekly staff meetings, and managed high-level Board of Directors

MASSPIRG

Amherst and Boston, MA

Massachusetts Community Water Watch AmeriCorps Program Director (2000-2002)

- Recruited, trained, and supervised 13 full-time AmeriCorps members
- Built collaborative relationships with non-profits and state and local government leaders
- Revised program mission, developed five year strategic plan, and established performance objectives

Mass Student PIRG Campus Organizer (1998-2000)

- Recruited, trained, and supervised college students and community volunteers to lead national, state, and local social change campaigns

Misha E. Hill

(C) 609.234.5931

804 Green St., Apt D-2, Durham, NC 27701

hill.misha@gmail.com

EDUCATION**Master of Public Policy**, concentration in Health Policy

May 2016

The George Washington University | Washington, DC**B.A. Hispanic Studies**, concentrations in Modern Middle East Studies and Theatre Arts

May 2010

University of Pennsylvania | Philadelphia, PA**POLICY RESEARCH EXPERIENCE****State Policy Fellow** | *Institute on Taxation and Economic Policy* | Durham, NC

Sept 2016—Present

- ❖ Participated in quantitative and qualitative analyses of the varying impact of fiscal policy by income and citizenship status for the purpose of continuing dialogue within the organization, establishing and developing external written, and responding to technical assistance requests from key stake holders such as the California Attorney General
- ❖ Advocated within the organization for the inclusion of a race equity lens and drafted an internal document to support this advocacy
- ❖ Created written products in collaboration with senior staff and independently on various state tax policy topics, including taxes paid by undocumented immigrants and adding a gendered lens to tax and budget policy
- ❖ Responded to Spanish language media inquiries related to published reports
- ❖ Presented at a national conference on current and upcoming research and analytical capabilities of the organization
- ❖ Tracked state legislative action related to tax policies and identified trends in consumption tax policy

Income Support Research Assistant | *Center on Budget and Policy Priorities* | Washington, DC Nov 2015—Sept 2016

- ❖ Compiled a weekly email for distribution to state and national advocates on the latest news and research related to TANF policies
- ❖ Collected national and state level TANF statistics, including annual spending, caseloads, and applications, from HHS and state agencies to inform internal analyses and future work
- ❖ Tracked state and federal legislative action related to income support programs

Women's Health Policy Intern | *The Henry J. Kaiser Family Foundation* | Washington, DC

Jun 2015—Aug 2015

- ❖ Compiled comprehensive database of Medicaid family planning expansion programs to inform future research
- ❖ Performed qualitative research for a fact sheet on financing of maternity care in the US
- ❖ Presented a summary of work to about 20 participants that articulated why Medicaid family planning expansion programs were an important topic for federal fiscal policy

Income Support Intern | *Center on Budget and Policy Priorities* | Washington, DC

Sep 2014—May 2015

- ❖ Co-authored a report on state General Assistance programs
- ❖ Drafted briefs for an advocacy tool kit at a national conference on expanding TANF work programs
- ❖ Modeled alternatives of changes to TANF policies displaying the effects on families' incomes
- ❖ Performed literature reviews of prior research related to various income support strategies
- ❖ Monitored and summarized media on state and federal legislative and policy changes to income support programs
- ❖ Compiled data on TANF policies into summaries, fact sheets, graphs, and graphics for organization website

DIRECT SERVICE EXPERIENCE**WorkFirst NJ Administrator** | *HomeFront, Inc.* | Lawrence, NJ

Jun 2010—Oct 2012

- ❖ Supported TANF participants in goal setting, GED preparation, and finding employment

COMMUNITY SERVICE**Harm Free Zone Participant** | *SpiritHouse* | Durham, NC

Jun 2017—Present

- ❖ SpiritHouse uses art, culture, and media to support the empowerment of communities impacted by racism, criminalization, and incarceration. Harm Free Zone is a project that works to build communities that do not rely on law enforcement. Participated in performances, transformative justice, trainings, campaigns and book studies.

End Shackling Campaign Participant | *SisterSong, Inc.* | Durham, NC

March 2018—Present

- ❖ Provided fiscal policy insight for campaign to end the shackling of pregnant persons in North Carolina prisons and jails

Certified Application Counselor | *Northern Virginia Family Services* | Falls Church, VA

Dec 2014—Mar 2015

- ❖ Assisted primarily Spanish-speaking consumers in applying for health insurance through the ACA Marketplace

LANGUAGES AND TECHNOLOGY SKILLS**Language:** Spanish, Fluent in written and oral**Technology:** STATA and SPSS (academic training), Adobe Illustrator, Microsoft Excel, WordPress, MailChimp, and The Raiser's Edge

Meg Wiehe's Publication

Organization	Title	Date
Institute on Taxation and Economic Policy	Lottery, Casino and other Gambling Revenue: A Fiscal Game of Chance	6/12/2018
Institute on Taxation and Economic Policy	SALT/Charitable Workaround Credits Require a Broad Fix, Not a Narrow One	5/23/2018
Institute on Taxation and Economic Policy	How Long Has It Been Since Your State Raised Its Gas Tax?	5/22/2018
Institute on Taxation and Economic Policy	State & Local Tax Contributions of Young Undocumented Immigrants	4/30/2018
Institute on Taxation and Economic Policy	State & Local Tax Contributions of Young Undocumented Immigrants	4/30/2018
Institute on Taxation and Economic Policy	10 Things You Should Know about the Nation's Tax System	4/13/2018
Institute on Taxation and Economic Policy	Many Large Corporations Reporting Tax Cut-Inspired Employee Bonuses Were Paying Low	4/12/2018
Institute on Taxation and Economic Policy	Fifteen (of Many) Reasons We Need Real Corporate Tax Reform	4/11/2018
Institute on Taxation and Economic Policy	Who Pays Taxes in America in 2018?	4/11/2018
Institute on Taxation and Economic Policy	Extensions of the New Tax Law's Temporary Provisions Would Mainly Benefit the Wealthy	4/10/2018
Institute on Taxation and Economic Policy	Many Localities Are Unprepared to Collect Taxes on Online Purchases: Amazon.com and ot	3/26/2018
Institute on Taxation and Economic Policy	ITEP Testimony on "Post Tax Reform Evaluation of Recently Expired Tax Provisions"	3/14/2018
Institute on Taxation and Economic Policy	Preventing State Tax Subsidies for Private K-12 Education in the Wake of the New Federal	2/23/2018
Institute on Taxation and Economic Policy	What the Tax Cuts and Jobs Act Means for States – A Guide to Impacts and Options	1/26/2018
Institute on Taxation and Economic Policy	Key Lessons for States as They Determine Responses to the Federal Tax Bill	1/26/2018
Institute on Taxation and Economic Policy	National and 50-State Impacts of House and Senate Tax Bills in 2019 and 2027	12/6/2017
Institute on Taxation and Economic Policy	How True Tax Reform Would Eliminate Breaks for Real Estate Investors Like Donald Trump	12/1/2017
Institute on Taxation and Economic Policy	Six More Things to Know About the Senate Tax Plan	11/29/2017
Institute on Taxation and Economic Policy	Revised Senate Plan Would Raise Taxes on at Least 29% of Americans and Cause 19 States t	11/18/2017
Institute on Taxation and Economic Policy	Analysis of the House Tax Cuts and Jobs Act	11/6/2017
Institute on Taxation and Economic Policy	9 Things You Should Know About the Tax Debate	11/3/2017
Institute on Taxation and Economic Policy	The Domestic Production Activities Deduction: Costly, Complex and Ineffective	10/26/2017
Institute on Taxation and Economic Policy	Trickle-Down Dries Up	10/26/2017
Institute on Taxation and Economic Policy	Benefits of GOP-Trump Framework Tilted Toward the Richest Taxpayers in Each State	10/4/2017
Institute on Taxation and Economic Policy	State Tax Codes as Poverty Fighting Tools	9/14/2017
Institute on Taxation and Economic Policy	State Tax Codes as Poverty Fighting Tools	9/14/2017
Institute on Taxation and Economic Policy	Trump Proposals Would Reduce the Share of Taxes Paid by the Richest 1%, Raise It for Ever	9/13/2017
Institute on Taxation and Economic Policy	Reducing the Cost of Child Care Through State Tax Codes in 2017	9/11/2017
Institute on Taxation and Economic Policy	Property Tax Circuit Breakers in 2017	9/11/2017
Institute on Taxation and Economic Policy	Options for a Less Regressive Sales Tax in 2017	9/11/2017
Institute on Taxation and Economic Policy	Rewarding Work Through State Earned Income Tax Credits in 2017	9/11/2017
Institute on Taxation and Economic Policy	Nearly Half of Trump's Proposed Tax Cuts Go to People Making More than \$1 Million Annu	8/17/2017

Institute on Taxation and Economic Policy	Comment Letter to Treasury on Earnings Stripping Regulations	8/4/2017
Institute on Taxation and Economic Policy	Rewarding Work Through State Earned Income Tax Credits	7/21/2017
Institute on Taxation and Economic Policy	Trump's \$4.8 Trillion Tax Proposals Would Not Benefit All States or Taxpayers Equally	7/20/2017
Institute on Taxation and Economic Policy	Comment Letter on Tax Reform to Senate Finance Chairman	7/17/2017
Institute on Taxation and Economic Policy	Sales Tax Holidays: An Ineffective Alternative to Real Sales Tax Reform	7/12/2017
Institute on Taxation and Economic Policy	Trump Budget Uses Unrealistic Economic Forecast to Tee Up Tax Cuts	6/29/2017
Institute on Taxation and Economic Policy	Public Loss Private Gain: How School Voucher Tax Shelters Undermine Public Education	5/17/2017
Institute on Taxation and Economic Policy	Why States That Offer the Deduction for Federal Income Taxes Paid Get It Wrong	5/1/2017
Institute on Taxation and Economic Policy	What Real Tax Reform Should Look Like	4/27/2017
Institute on Taxation and Economic Policy	State & Local Tax Contributions of Young Undocumented Immigrants (2017)	4/25/2017
Institute on Taxation and Economic Policy	Comparing the Distributional Impact of Revenue Options in Alaska	4/24/2017
Institute on Taxation and Economic Policy	State and Local Tax Contributions of Undocumented Californians: County-by-County Data	4/24/2017
Institute on Taxation and Economic Policy	10 Things You Should Know on Tax Day	4/13/2017
Institute on Taxation and Economic Policy	Who Pays Taxes in America in 2017?	4/13/2017
Institute on Taxation and Economic Policy	The U.S. Is One of the Least Taxed Developed Countries	4/10/2017
Institute on Taxation and Economic Policy	Testimony before the Alaska House Labor & Commerce Committee On House Bill 36	4/4/2017
Institute on Taxation and Economic Policy	Assessing the Distributional Consequences of Alaska's House Bill 115 (Version L)	3/28/2017
Institute on Taxation and Economic Policy	Affordable Care Act Repeal Includes a \$31 Billion Tax Cut for a Handful of the Wealthiest Taxpayers	3/17/2017
Institute on Taxation and Economic Policy	Taxes and the On-Demand Economy	3/15/2017
Institute on Taxation and Economic Policy	Undocumented Immigrants' State & Local Tax Contributions	3/1/2017
Institute on Taxation and Economic Policy	Combined Reporting of State Corporate Income Taxes: A Primer	2/24/2017
Institute on Taxation and Economic Policy	State Tax & Revenue Information	1/31/2017
Institute on Taxation and Economic Policy	State-by-State Tax Expenditure Reports	1/31/2017
Institute on Taxation and Economic Policy	Fairness Matters: A Chart Book on Who Pays State and Local Taxes	1/26/2017
Institute on Taxation and Economic Policy	State Estate and Inheritance Taxes	12/21/2016
Institute on Taxation and Economic Policy	The Federal Estate Tax: A Critical and Highly Progressive Revenue Source	12/7/2016
Institute on Taxation and Economic Policy	Fact Sheet: Preserving the Estate Tax	12/7/2016
Institute on Taxation and Economic Policy	Privatization, Waste, and Unfunded Projects: The Problems with Trump's Infrastructure Plan	11/30/2016
Institute on Taxation and Economic Policy	State Tax Preferences for Elderly Taxpayers	11/28/2016
Institute on Taxation and Economic Policy	Collecting Sales Taxes Owed on Internet Purchases	11/18/2016
Institute on Taxation and Economic Policy	Fact Sheet: Comparison of House GOP Tax Plan, Trump's Initial Tax Proposal and Trump's R. 11	11/15/2016
Institute on Taxation and Economic Policy	The Short and Sweet on Taxing Soda	10/28/2016
Institute on Taxation and Economic Policy	Cigarette Taxes: Issues and Options	10/18/2016
Institute on Taxation and Economic Policy	State Tax Subsidies for Private K-12 Education	10/12/2016

Institute on Taxation and Economic Policy	Comment Letter to FASB on Income Tax Disclosure	9/30/2016
Institute on Taxation and Economic Policy	State Tax Codes as Poverty Fighting Tools	9/15/2016
Institute on Taxation and Economic Policy	Property Tax Circuit Breakers	9/14/2016
Institute on Taxation and Economic Policy	Reducing the Cost of Child Care Through State Tax Codes	9/14/2016
Institute on Taxation and Economic Policy	Rewarding Work Through State Earned Income Tax Credits	9/14/2016
Institute on Taxation and Economic Policy	Options for a Less Regressive Sales Tax	9/14/2016
Institute on Taxation and Economic Policy	How State Tax Changes Affect Your Federal Taxes: A Primer on the "Federal Offset"	8/22/2016
Institute on Taxation and Economic Policy	Indexing Income Taxes for Inflation: Why It Matters	8/22/2016
Institute on Taxation and Economic Policy	The Folly of State Capital Gains Tax Cuts	8/17/2016
Institute on Taxation and Economic Policy	Why Sales Taxes Should Apply to Services	7/27/2016
Institute on Taxation and Economic Policy	Income Tax Offers Alaska a Brighter Fiscal Future	7/12/2016
Institute on Taxation and Economic Policy	Sales Tax Holidays: An Ineffective Alternative to Real Sales Tax Reform	7/11/2016
Institute on Taxation and Economic Policy	Ryan Tax Plan Reserves Most Tax Cuts for Top 1 percent, Costs \$4 Trillion Over 10 Years	6/29/2016
Institute on Taxation and Economic Policy	Distributional Analyses of Revenue Options for Alaska	4/13/2016
Institute on Taxation and Economic Policy	Higher Education Income Tax Deductions and Credits in the States	3/22/2016
Institute on Taxation and Economic Policy	Undocumented Immigrants' State & Local Tax Contributions (2016)	2/24/2016
Institute on Taxation and Economic Policy	Tennessee Hall Tax Repeal Would Overwhelmingly Benefit the Wealthy, Raise Tennesseans	2/23/2016
Institute on Taxation and Economic Policy	Rewarding Work Through State Earned Income Tax Credits	2/11/2016
Institute on Taxation and Economic Policy	Tax Foundation Model Seeks to Revive Economic Voodoo	2/11/2016
Institute on Taxation and Economic Policy	Testimony before the Vermont Senate Committee on Finance: Tax Policy Issues with Legal:	1/19/2016
Institute on Taxation and Economic Policy	ITEP Comments to the Vermont Senate Committee on Finance: Tax Expenditure Evaluation	1/13/2016
Institute on Taxation and Economic Policy	A Primer on State Rainy Day Funds	10/20/2015
Institute on Taxation and Economic Policy	State Tax Codes As Poverty Fighting Tools	9/17/2015
Institute on Taxation and Economic Policy	Rewarding Work Through State Earned Income Tax Credits	9/17/2015
Institute on Taxation and Economic Policy	Low Tax for Whom?: Tennessee is a "Low Tax State" Overall, But Not for Families Living in f	9/17/2015
Institute on Taxation and Economic Policy	Low Tax for Whom?: South Dakota is a "Low Tax State" Overall, But Not for Families Living	9/17/2015
Institute on Taxation and Economic Policy	Low Tax for Whom?: Washington is a "Low Tax State" Overall, But Not for Families Living in	9/17/2015
Institute on Taxation and Economic Policy	Low Tax for Whom?: Florida is a "Low Tax State" Overall, But Not for Families Living in Pove	9/17/2015
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